

RQ-2

Theodore A. Lattanzio, Treasurer
Philip Morris Companies Inc. Political Action
Committee (AKA PHILPAC)
120 Park Avenue
New York, NY 10017

NOV 1 8 2007

Identification Number:

C00089136

Reference:

October Monthly Report (9/1/02-9/30/02)

Dear Mr. Lattanzio:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B of your report discloses a transfer(s) to what appears to be a non-federal account of your committee. Please be advised that committees that make disbursements in connection with federal and non-federal elections and have established separate federal and non-federal accounts, must allocate their expenses pursuant to 11 CFR §§106.5 and 106.6. Please provide further clarification regarding this transfer(s). The Commission recommends that you take steps to correct any non-compliance, and that you establish procedures to ensure future compliance with the allocation regulations.

A response or amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

Maureen Benitz

Campaign Finance Analyst Reports Analysis Division